

NOV 28 2005

(c)



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

H4215(2255)

Re: 306 Bowery, New York, NY

Project Number:

Taxpayer's Identification Number

Dear

My review of your appeal of the decision by Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I wish to thank your representative, _____, for meeting with me in Washington on July 27, 2005, and for providing a detailed account of your project.

After reviewing the complete record for your project, including the additional information provided with _____'s letters dated August 30 and September 19, 2005, I have determined that the rehabilitation of 306 Bowery is not consistent with the historic character of the property and the historic district in which the property is located, and that the project does not meet Standard 2 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on May 11, 2005, by Technical Preservation Services is hereby affirmed.

Constructed in 1819 for residential use, the Federal style building at 306 Bowery is 3½ stories plus a basement. The foundations and basement walls are granite, exterior walls above grade are brick, and the interior is wood-framed. In 1876, the ground floor and basement were converted to commercial space, and a cast-iron storefront was installed at street level. Also at that time a 24-foot-deep 2-story addition was constructed on the rear of the original structure. The building at 306 Bowery is part of the NoHo East Historic District, an historic district listed in the National Register of Historic Places. On February 18, 2005, the National Park Service certified the property as contributing to significance of the district.

Your rehabilitation of 306 Bowery included installing a new storefront, extending the cellar, building a one-story addition on the rear, replacing the continuous ground floor with a partial floor, and modifying the plumbing and other engineered systems as needed for the property's continued use. Denial of certification by Technical Preservation Services focused on the new storefront and the removal and partial replacement of the ground floor.

With respect to the new storefront, Technical Preservation Services found that, with the information then available, Technical Preservation Services could not fully evaluate the new storefront treatment. Documentation provided by _____ during my consideration of your appeal demonstrated that little historic storefront fabric was extant at the commencement of your project and that significant historic storefront components such as the arched lintel and cast-iron columns were retained during your rehabilitation. After reviewing the information available for this aspect of your project, I find that the new storefront treatment is consistent with the overall historic character of the property and meets the relevant Standards to an acceptable degree, particularly Standard 9, which states that “[n]ew additions, exterior alterations, or related new construction will not destroy historic materials, features, and spatial relationships that characterize the property. The new work shall be differentiated from the old and will be compatible with the historic materials, features, size, scale and proportion, and massing to protect the integrity of the property and its environment.”

However, with respect to the ground floor, I agree with Technical Preservation Service's decision that removal and partial replacement of the ground floor causes your project to fail Standard 2, which states that “[t]he historic character of a property will be retained and preserved. The removal of distinctive materials or alteration of features, spaces, and spatial relationships that characterize a property will be avoided.”

At the commencement of your project, the historic ground floor ran uninterrupted from Bowery to the rear of the building. During your rehabilitation, the ground floor was removed entirely and replaced by sections of floor at the front and rear and a steel catwalk bridging a new opening into the basement. I agree with the previous National Park Service decision that this change to the ground floor has compromised the historic character of the property to an unacceptable degree. Nineteenth-century New York rowhouses, including the building at 306 Bowery, typically are relatively simple buildings comprised of just a few elements: masonry walls, street facades with openings in a regular pattern and modest ornament, and floors at all levels that extended from front to rear. A noncontinuous floor is uncharacteristic of this historic building type and for this particular property. While I understand that portions of ground floor were significantly deteriorated and that the low ceiling heights presented reuse challenges, a rehabilitation of this interior space could have been achieved without radically reconfiguring the ground floor. Unfortunately, I find that this is not the case in your rehabilitation of 306 Bowery, and I see no practical modification that might now bring the project into conformance with the Secretary of the Interior's Standards.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John Robbins", with a stylized flourish at the end.

John Robbins
Chief Appeals Officer
Cultural Resources

cc:

SHPO- NY

IRS